



February 3, 1999

SENATE BILL No. 374

DIGEST OF SB 374 (Updated February 2, 1999 2:34 pm - DI 75)

Citations Affected: IC 6-2.5.

Synopsis: Price may include sales tax. Provides that the prohibition against advertising the price of an item that includes the sales tax does not apply to items in value of \$20 or less that are sold on certain premises owned by municipalities and on certain entertainment complex premises.

Effective: Upon passage.

Clark

January 11, 1999, read first time and referred to Committee on Commerce and Consumer Affairs.
February 2, 1999, amended, reported favorably — Do Pass.

SB 374—LS 6765/DI 58+



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February 3, 1999

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

SENATE BILL No. 374

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-2.5-9-4 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Except as
3 provided in **subsection (c) and** IC 6-2.5-7, a person who:
4 (1) displays an advertised price, marked price, or publicly stated
5 price that includes the state gross retail or use taxes;
6 (2) offers to assume or absorb part of a customer's state gross
7 retail or use tax on a sale; or
8 (3) offers to refund part of a customer's state gross retail or use tax
9 as a part of a sale;
10 commits a Class B infraction.
11 (b) A retail merchant who:
12 (1) uses a metered pump to dispense gasoline or special fuel;
13 (2) is required to display on the pump the total price per unit of
14 the gasoline or special fuel under IC 6-2.5-7-2; and
15 (3) advertises the gasoline or special fuel at a price other than that
16 required by IC 6-2.5-7-2;
17 commits a Class B infraction.

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- 1 (c) Subsection (a)(1) does not apply to a transaction in which:
2 (1) the price of each item in the transaction is twenty dollars
3 (\$20) or less; and
4 (2) the sale occurs upon premises that are:
5 (A) described in IC 7.1-3-1-25; or
6 (B) an entertainment complex as defined in IC 7.1-1-3-16.5.
7 SECTION 3. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Commerce and Consumer Affairs, to which was referred Senate Bill No. 374, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 1 through 12, begin a new paragraph and insert:

"SECTION 1. IC 6-2.5-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Except as provided in **subsection (c) and IC 6-2.5-7**, a person who:

- (1) displays an advertised price, marked price, or publicly stated price that includes the state gross retail or use taxes;
- (2) offers to assume or absorb part of a customer's state gross retail or use tax on a sale; or
- (3) offers to refund part of a customer's state gross retail or use tax as a part of a sale;

commits a Class B infraction.

(b) A retail merchant who:

- (1) uses a metered pump to dispense gasoline or special fuel;
- (2) is required to display on the pump the total price per unit of the gasoline or special fuel under IC 6-2.5-7-2; and
- (3) advertises the gasoline or special fuel at a price other than that required by IC 6-2.5-7-2;

commits a Class B infraction.

(c) Subsection (a)(1) does not apply to a transaction in which:

- (1) the price of each item in the transaction is twenty dollars (\$20) or less; and**
- (2) the sale occurs upon premises that are:**
 - (A) described in IC 7.1-3-1-25; or**
 - (B) an entertainment complex as defined in IC 7.1-1-3-16.5."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 374 as introduced.)

MILLS, Chairperson

Committee Vote: Yeas 10, Nays 0.

SB 374—LS 6765/DI 58+

